

Jewish Child and Family Service
Financial Statements
March 31, 2022

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Independent Auditors' Report

To the Directors of
Jewish Child and Family Service

Opinion

We have audited the accompanying financial statements of Jewish Child and Family Service (the "Agency"), which comprise the statement of financial position as at March 31, 2022, and the statements of operations and changes in net assets and cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the financial statements present fairly, in all material respects, the financial position of the Agency as at March 31, 2022 and the results of its operations and its cash flows for the year then ended in accordance with Canadian accounting standards for not-for-profit organizations.

Basis for Opinion

We conducted our audit in accordance with Canadian generally accepted auditing standards. Our responsibilities under those standards are further described in the *Auditors' Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Agency in accordance with the ethical requirements that are relevant to our audit of the financial statements in Canada, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other Information

Management is responsible for the other information which comprises the Agency's annual report.

Our opinion on the financial statements does not cover the other information and will not express any form of assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit, or otherwise appears to be materially misstated.

The annual report is expected to be made available to us after the date of the auditors' report. If, based on the work we will perform on this other information, we conclude that there is a material misstatement of this other information, we are required to report that fact to those charged with governance.

Responsibilities of Management and Those Charged with Governance for the Financial Statements

Management is responsible for the preparation and fair presentation of these financial statements in accordance with Canadian accounting standards for not-for-profit organizations, and for such internal control as management determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, management is responsible for assessing the Agency's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless management either intends to liquidate the entity or to cease operations, or has no realistic alternative but to do so.

Independent Auditors' Report - continued

Those charged with governance are responsible for overseeing the Agency's financial reporting process.

Auditors' Responsibilities for the Audit of the Financial Statements

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditors' report that includes our opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Canadian generally accepted auditing standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements. As part of an audit in accordance with Canadian generally accepted auditing standards, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Agency's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Conclude on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Agency's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditors' report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditors' report. However, future events or conditions may cause the Agency to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



Winnipeg, Canada
June 10, 2022

Chartered Professional Accountants

Jewish Child and Family Service
Statements of Operations and Changes in Net Assets

Year Ended March 31	2022	2021 (Note 15)
Revenues		
Family department (Page 14)	\$ 3,144,829	\$ 2,562,069
Child maintenance (Page 15)	<u>980,284</u>	<u>934,007</u>
	4,125,113	3,496,076
Expenses		
Family department (Page 16)	2,002,702	1,977,377
Child maintenance (Page 17)	1,327,432	1,286,658
Administration (Page 18)	<u>252,381</u>	<u>216,908</u>
	3,582,515	3,480,943
Excess of revenues over expenses before other item	542,598	15,133
Other item		
Donations transferred to Jewish Foundation of Manitoba (Note 13)	<u>(526,497)</u>	<u>(3,793)</u>
Excess of revenues over expenses	<u>\$ 16,101</u>	<u>\$ 11,340</u>

	Unrestricted	Asper Helping Hand Initiative	Internally Restricted	2022	2021
Net assets, beginning of year	\$ 106,570	\$ 97,000	\$ 341,275	\$ 544,845	\$ 533,505
Excess of revenues over expenses	16,101	-	-	16,101	11,340
Transfers (Note 10)	<u>5,000</u>	<u>-</u>	<u>(5,000)</u>	<u>-</u>	<u>-</u>
Net assets, end of year	<u>\$ 127,671</u>	<u>\$ 97,000</u>	<u>\$ 336,275</u>	<u>\$ 560,946</u>	<u>\$ 544,845</u>

See accompanying notes to the financial statements.

**Jewish Child and Family Service
Statement of Financial Position**

March 31

2022

2021

Assets

Current

Cash (Note 3)	\$ 2,230,814	\$ 2,517,047
Investments - Jewish Foundation of Manitoba (Note 4)	350,000	-
Receivables (Note 5)	61,040	74,989
Prepays	55,979	54,203

2,697,833 2,646,239

Capital assets (Note 6) **65,365** 87,673

Asper Helping Hand Initiative (Note 9) **263,911** 270,857

\$ 3,027,109 **\$ 3,004,769**

Liabilities

Current

Payables and accruals	\$ 561,280	\$ 572,652
Government remittances payable	9,068	106,317
Grants received in advance (Note 7)	1,359,727	1,360,268
Province of Manitoba advance	24,100	24,100
Deferred revenues (Note 8)	511,988	396,587

2,466,163 **2,459,924**

Net assets

Unrestricted **127,671** 106,570

Asper Helping Hand Initiative (Note 9) **97,000** 97,000

Internally restricted (Note 10) **336,275** 341,275

560,946 **544,845**

\$ 3,027,109 **\$ 3,004,769**

Commitments (Notes 11 and 12)

Approved by the Board

_____ Director

_____ Director

See accompanying notes to the financial statements.

Jewish Child and Family Service
Statement of Cash Flows

Year Ended March 31

2022

2021

Cash derived from (applied to):

Operating

Excess of revenues over expenses	\$ 16,101	\$ 11,340
Amortization of deferred contributions for capital assets	-	(11,178)
Amortization of capital assets	<u>22,308</u>	<u>33,485</u>

38,409 33,647

Change in non-cash operating working capital items

Receivables	13,949	2,395
Prepays	(1,776)	(12,838)
Payables and accruals	(11,372)	105,347
Government remittances payable	(97,249)	52,858
Grants received in advance	(541)	138,285
Deferred revenues	115,401	47,280
Asper Helping Hand Initiative externally restricted funds	<u>6,946</u>	<u>6,228</u>

63,767 373,202

Investing

Purchase of investments	(350,000)	-
Purchase of capital assets	<u>-</u>	<u>(45,121)</u>

Net (decrease) increase in cash

(286,233) 328,081

Cash balance

Beginning of year	<u>2,517,047</u>	<u>2,188,966</u>
End of year	<u>\$ 2,230,814</u>	<u>\$ 2,517,047</u>

See accompanying notes to the financial statements.

Jewish Child and Family Service Notes to the Financial Statements

March 31, 2022

1. Purpose of the organization

Jewish Child and Family Service (the "Agency") is established to service the needs of the Jewish Community of Manitoba in the areas of child welfare, adoption, counselling, chaplaincy and mental health services. In addition, the Agency provides support services for older adults and a resettlement service for recently arrived Jewish immigrants to Winnipeg. The Agency is incorporated under the laws of Manitoba without share capital and is a registered charity under the provisions of the Income Tax Act.

2. Summary of significant accounting policies

These financial statements are prepared in accordance with Canadian accounting standards for not-for-profit organizations. The significant accounting policies used are detailed as follows:

a) Revenue recognition

The Agency follows the deferral method of accounting for contributions. Restricted contributions are recognized as revenue in the year in which the related expenses are incurred. Unrestricted contributions are recognized as revenue when received or receivable, if the amount to be received can be reasonably estimated and collection is reasonably assured.

b) Capital assets

Capital assets are recorded at cost on the statement of financial position. Amortization is provided at annual rates estimated to write off the assets over their estimated useful lives as follows:

Computer database	5 years straight-line
Computer equipment	5 years straight-line
Furniture and fixtures	5 years straight-line
Leasehold improvements	5 years straight-line
Vehicle	5 years straight-line

c) Accounting estimates

The preparation of financial statements in accordance with Canadian accounting standards for not-for-profit organizations requires management to make estimates and assumptions that affect the reported amount of assets and liabilities, disclosure of contingent assets and liabilities at the date of the financial statements and the reported amount of revenues and expenses during the reported period. These estimates are reviewed periodically and are reported in earnings in the period in which they become known. Actual results could differ from these estimates.

Jewish Child and Family Service
Notes to the Financial Statements

March 31, 2022

2. Summary of significant accounting policies - continued

d) Financial instruments

The Agency recognizes its financial instruments when the Agency becomes party to the contractual provisions of the financial instrument. Financial instruments are initially recorded at fair value with subsequent reporting at amortized cost.

It is management's opinion that the Agency is not exposed to significant credit, currency, interest rate, price, liquidity, or market risks arising from its financial instruments.

e) In-kind donations

The Agency is dependent on in-kind donations of many donors. The value of in-kind donations is not recognized in these statements.

3. Cash

	<u>2022</u>	<u>2021</u>
Externally restricted cash	\$ 1,871,715	\$ 1,756,855
Operating cash	<u>359,099</u>	<u>760,192</u>
Total cash	<u>\$ 2,230,814</u>	<u>\$ 2,517,047</u>

4. Investments - Jewish Foundation of Manitoba

On March 25, 2022, the Agency established an encroachable fund to be administered by the Jewish Foundation of Manitoba. The initial contributed capital cannot be called for one year. Six months notice must be provided to the Jewish Foundation of Manitoba in writing to call the capital. This fund can be withdrawn at the discretion of the Board of Directors. Investment revenue earned by this fund is paid annually to the Agency to support general operations.

5. Receivables

	<u>2022</u>	<u>2021</u>
Immigration, Refugees and Citizenship Canada	\$ 14,310	\$ 25,321
Sundry	<u>46,730</u>	<u>49,668</u>
	<u>\$ 61,040</u>	<u>\$ 74,989</u>

Jewish Child and Family Service
Notes to the Financial Statements
 March 31, 2022

6. Capital assets

	<u>Cost</u>	<u>Accumulated Amortization</u>	<u>2022 Net Book Value</u>	<u>2021 Net Book Value</u>
Computer database	\$ 31,201	\$ 31,201	\$ -	\$ -
Computer equipment	47,870	20,706	27,164	36,738
Furniture and fixtures	43,787	43,787	-	-
Leasehold improvements	68,004	68,004	-	-
Vehicle	63,669	25,468	38,201	50,935
	<u>\$ 254,531</u>	<u>\$ 189,166</u>	<u>\$ 65,365</u>	<u>\$ 87,673</u>

7. Grants received in advance

The grants received in advance represent restricted operating and subsidy funding received that relate to a subsequent period. Changes in the grants received in advance balances are as follows:

	<u>2022</u>	<u>2021</u>
Jewish Foundation of Manitoba		
Balance, beginning of year	\$ 549,458	\$ 529,085
Add: amount received in the current year	114,635	154,481
Less: amount recognized as revenue in the current year	<u>(141,534)</u>	<u>(134,108)</u>
Balance, end of year	<u>522,559</u>	<u>549,458</u>

The Jewish Foundation of Manitoba grants received in advance balance includes \$166,911 (2021 - \$173,789) earmarked for Asper Helping Hand Initiative (Note 9).

Vickar Community Assistance Program		
Balance, beginning of year	276,261	292,001
Add: amount received in the current year	-	-
Less: amount recognized as revenue in the current year	<u>(11,396)</u>	<u>(15,740)</u>
Balance, end of year	<u>264,865</u>	<u>276,261</u>

Province of Manitoba		
Balance, beginning of year	27,000	27,000
Less: amount transferred to General CFS Authority in the year	<u>(27,000)</u>	<u>-</u>
Balance, end of year	<u>-</u>	<u>27,000</u>

General CFS Authority - Block Funding		
Balance, beginning of year	201,764	265,585
Add: amount received in the current year	354,271	348,138
Less: amount recognized as revenue in the current year	<u>(319,331)</u>	<u>(411,959)</u>
Balance, end of year	<u>236,704</u>	<u>201,764</u>

Jewish Child and Family Service
Notes to the Financial Statements
 March 31, 2022

7. Grants received in advance - continued

	<u>2022</u>	<u>2021</u>
General CFS Authority - Administration Grant		
Balance, beginning of year	50,579	26,711
Add: amount received in the current year	573,461	534,740
Less: amount recognized as revenue in the current year	<u>(472,110)</u>	<u>(510,872)</u>
Balance, end of year	<u>151,930</u>	<u>50,579</u>
Province of Manitoba - Early Childhood Development		
Balance, beginning of year	37,399	37,399
Add: amount received in the current year	<u>-</u>	<u>-</u>
Balance, end of year	<u>37,399</u>	<u>37,399</u>
Government of Canada - Children Special Allowance		
Balance, beginning of year	113,346	44,202
Add: amount received in the current year	56,468	69,144
Less: amount recognized as revenue in the current year	<u>(169,814)</u>	<u>-</u>
Balance, end of year	<u>-</u>	<u>113,346</u>
Jewish Federations of Canada - UIA - Lewar Fund		
Balance, beginning of year	66,624	-
Add: amount received in the current year	<u>39,578</u>	<u>66,624</u>
Balance, end of year	<u>106,202</u>	<u>66,624</u>
Senior Concierge Program		
Balance, beginning of year	16,404	-
Add: amount received in the current year	60,000	65,000
Less: amount recognized as revenue in the current year	<u>(49,158)</u>	<u>(48,596)</u>
Balance, end of year	<u>27,246</u>	<u>16,404</u>
Economic Development Canada Tech Lending Program		
Balance, beginning of year	5,607	-
Add: amount received in the current year	-	21,000
Less: amount recognized as revenue in the current year	<u>(5,607)</u>	<u>(15,393)</u>
Balance, end of year	<u>-</u>	<u>5,607</u>
Jewish Federation of Winnipeg Tech Lending Program		
Balance, beginning of year	15,826	-
Add: amount received in the current year	-	25,000
Less: amount recognized as revenue in the current year	<u>(8,337)</u>	<u>(9,174)</u>
Balance, end of year	<u>7,489</u>	<u>15,826</u>

Jewish Child and Family Service
Notes to the Financial Statements
 March 31, 2022

7. Grants received in advance - continued

	<u>2022</u>	<u>2021</u>
New Horizons for Senior Program - Food Security		
Balance, beginning of year	-	-
Add: amount received in the current year	<u>5,333</u>	<u>-</u>
Balance, end of year	<u>5,333</u>	<u>-</u>
	<u>\$ 1,359,727</u>	<u>\$ 1,360,268</u>

8. Deferred revenues

Deferred revenues represent unspent resources externally restricted that relate to a subsequent period. Changes in the deferred revenues balances are as follows:

	<u>2022</u>	<u>2021</u>
Donations		
Balance, beginning of year	\$ 167,775	\$ 127,529
Add: amount received in the current year	147,710	100,866
Less: amount recognized as revenue in the current year	<u>(37,076)</u>	<u>(60,620)</u>
Balance, end of year	<u>278,409</u>	<u>167,775</u>
Operation Ezra		
Balance, beginning of year	13,917	19,514
Add: amount received in the current year	41,330	65,656
Less: amount recognized as revenue in the current year	<u>(53,878)</u>	<u>(71,253)</u>
Balance, end of year	<u>1,369</u>	<u>13,917</u>
Crossed Hands Refugee Program		
Balance, beginning of year	5,236	5,236
Add: amount received in the current year	<u>6,000</u>	<u>-</u>
Balance, end of year	<u>11,236</u>	<u>5,236</u>
Tzedakah Fund		
Balance, beginning of year	35,983	34,827
Add: amount received in the current year	-	1,156
Less: amount recognized as revenue in the current year	<u>-</u>	<u>-</u>
Balance, end of year	<u>35,983</u>	<u>35,983</u>

Jewish Child and Family Service
Notes to the Financial Statements
 March 31, 2022

8. Deferred revenues - continued

	<u>2022</u>	<u>2021</u>
Mental Health and Addictions (2018 - Gala)		
Balance, beginning of year	170,426	162,201
Add: amount received in the current year	27,849	8,225
Less: amount recognized as revenue in the current year	<u>(13,284)</u>	<u>-</u>
Balance, end of year	<u>184,991</u>	<u>170,426</u>
WRHA - ASIST Training		
Balance, beginning of year	3,250	-
Add: amount received in the current year	-	3,250
Less: amount recognized as revenue in the current year	<u>(3,250)</u>	<u>-</u>
Balance, end of year	<u>-</u>	<u>3,250</u>
	<u>\$ 511,988</u>	<u>\$ 396,587</u>

9. Asper Helping Hand Initiative

The Asper Helping Hand Initiative balance is made up of the following:

	<u>2022</u>	<u>2021</u>
Cash	\$ 30,561	\$ 22,621
Loans receivable	30,275	38,394
Due from unrestricted net assets	<u>203,075</u>	<u>209,842</u>
	<u>263,911</u>	<u>270,857</u>
Grants received in advance (Note 7)	<u>(166,911)</u>	<u>(173,857)</u>
	<u>\$ 97,000</u>	<u>\$ 97,000</u>

The Asper Helping Hand Initiative is an externally restricted fund administered by Jewish Child and Family Service that is designed to provide assistance, on an interest free basis, to members of the Jewish community who are experiencing temporary hardship and are in need of financial assistance.

Jewish Child and Family Service
Notes to the Financial Statements
March 31, 2022

10. Internally restricted net assets

Internally restricted net assets consist of funds set aside by the Board of Directors as a legal contingency reserve in the amount of \$25,281 (2021 - \$30,281) and funds set aside by the Board of Directors towards the capital cost of a mental health centre facility in the amount of \$310,994 (2021 - \$310,994).

During the year, the Board of Directors approved a transfer of \$5,000 (2021 - \$Nil) from the Internally Restricted fund to the Unrestricted fund for legal expenses.

11. Commitment

The Agency leases office space located at 123 Doncaster Street with terms that expired on August 31, 2017. The expired lease requires the Agency to make monthly payments of \$8,537 (2021 - \$8,414) plus GST. The Agency is continuing to lease the office space on a month-to-month basis under the terms of the expired lease agreement until a new lease agreement is finalized.

12. Pension Plan

The Agency contributes to the Community Agencies Benefit Plans (the "Plan"), which is a multi-employer defined benefit pension plan. As part of the agreement, the Agency's liability for pension benefits during the term of its participation in the Plan is limited to the contributions made to the Plan as required from time to time. As a result, contributions to the Plan are expensed as incurred and no liability or asset is recognized for any potential Plan funding shortfall or excess. During the year, \$113,991 (2021 - \$114,924) was expensed for the purpose of the Plan.

13. Endowment Fund

The Agency has established an endowment fund to be administered by the Jewish Foundation of Manitoba Inc. Investment revenue earned by this fund is paid annually to the Agency to support general operations. Contributions made to the fund during the year totaled \$543,922 (2021 - \$43,153). The market value of the endowment fund at March 31, 2022 is \$3,854,427 (2021 - \$3,127,681).

14. Economic dependence

The volume of financial activity undertaken by the Agency with its funding bodies is of sufficient magnitude that the discontinuance of funding would endanger the ability of the Agency to continue as a going concern.

Jewish Child and Family Service
Notes to the Financial Statements
March 31, 2022

15. Comparative figures

Certain balances of the preceding year have been reclassified to conform with the current year's financial statement presentation. The changes do not affect prior year excess of revenues over expenses.

Jewish Child and Family Service
Schedule of Revenues - Family Department

Year Ended March 31	2022	2021 (Note 15)
Amortization of deferred contributions for capital assets	\$ -	\$ 11,178
Asper Helping Hand Initiative	26,877	21,298
Client fees	46,209	36,201
Donations (Annual, Passover and general)	211,632	168,898
Bequests	493,557	11,705
Donations - Tribute Cards	21,915	29,122
Foundations - donor directed gifts (including GiftPact, Canada Helps, United Way)	54,182	46,413
Holocaust Survivor support services		
Cummings - Holocaust Survivor support	140,823	139,879
Asper Foundation - Holocaust Survivor support	37,794	38,397
Holocaust Survivor Assistance	4,493	4,487
Human Resources Development Canada	4,662	3,262
Immigration, Refugees and Citizenship Canada	158,373	204,431
Jewish Federation of Winnipeg	1,082,399	950,745
Jewish Foundation of Manitoba	48,461	149,316
JCFS Endowment fund revenue	136,638	97,530
JFM Distribution - Unrestricted donations	131,760	102,526
Operation Ezra	53,878	83,009
Other	23,357	25,478
Other - Grants		
New Horizon - Digital Storytelling	23,205	-
Senior Concierge program	70,158	48,596
Technical support	10,570	10,530
Technology lending program	13,945	29,566
Senior Transportation	32,169	25,257
Tzedakah fund	-	7,875
United Way of Winnipeg	185,874	183,374
Vickar Community Assistance Program	11,392	15,740
Winnipeg Foundation	40,000	40,000
Winnipeg Regional Health Authority (Mental Health/Chaplaincy)	80,506	77,256
	<u>\$ 3,144,829</u>	<u>\$ 2,562,069</u>

See accompanying notes to the financial statements.

Jewish Child and Family Service
Schedule of Revenues - Child Maintenance

Year Ended March 31	2022	2021 (Note 15)
Province of Manitoba		
Children's Aid Foundation - Ignite the Spark	\$ 11,159	\$ 4,745
Children's Special Allowance	173,861	-
Foster care activity and education	4,868	1,716
General CFS Authority - administration grant	468,452	510,872
General CFS Authority - block funding	<u>317,170</u>	<u>411,959</u>
	975,510	929,292
Camperships: donations/rebates	<u>4,774</u>	<u>4,715</u>
	<u>\$ 980,284</u>	<u>\$ 934,007</u>

See accompanying notes to the financial statements.

Jewish Child and Family Service

Schedule of Expenses - Family Department

Year Ended March 31	2022	2021 (Note 15)
Addictions program	\$ 1,106	\$ 1,434
Advertising	6,580	6,928
Annual meeting costs	963	1,022
ASIST Training	3,331	55
Asper Helping Hand Initiative	26,877	21,298
Campus computer technical services and telephone	25,500	25,500
Chaplaincy service	86,763	83,980
Community social work program	32,463	31,042
Conference	414	3,031
COVID-19	660	9,184
Cummings matching expense	37,794	38,397
Digital Storytelling	23,206	-
Employee benefits (Note 12)	94,000	87,000
Financial assistance	52,505	51,595
Fundraising costs	6,676	3,654
Health and education payroll tax	11,500	15,500
Holocaust Survivors assistance	4,892	1,817
Human resources	8,862	1,125
Library and subscriptions	374	331
Memberships	6,596	8,329
Mois Chitim - Passover Assistance	1,186	58,475
Office operations	45,000	55,000
Older Adult Services program costs	1,822	-
Operation Ezra	64,869	104,223
Professional development	1,627	7,993
Rent and occupancy costs (Note 11)	67,000	67,000
Salaries		
Canada Summer Jobs	5,992	6,577
Professional - Older Adult Services	164,625	100,853
Professional - counselling - contract staff	81,313	76,310
Professional - Holocaust survivors assistance program	146,025	139,059
Professional - mental health program	374,563	340,989
Professional - program management	197,000	176,825
Professional - settlement program	225,874	254,029
Senior Concierge program	67,760	53,535
Settlement program	22,764	57,825
Sober Living Centre	13,284	-
Special programs/workshops	10,630	6,315
Taxi Voucher program	19,698	14,550
Technology Lending program	21,738	24,567
Transportation, parking and delivery	18,445	19,615
Vehicle maintenance	4,354	3,465
Vickar Community Assistance program	13,773	15,740
Volunteers' expense reimbursement	2,298	3,210
	\$ 2,002,702	\$ 1,977,377

See accompanying notes to the financial statements.

Jewish Child and Family Service
Schedule of Expenses - Child Maintenance

Year Ended March 31	2022	2021 (Note 15)
Camperships	\$ 4,018	\$ -
Campus computer technical services and telephone	8,400	8,980
Children's Aid Foundation - Ignite the Spark	11,159	4,745
Employee benefits (Note 12)	45,000	43,000
Foster care activity and education	15,190	17,764
General CFS Authority - block funding	503,201	435,793
Health and education payroll tax	5,500	8,500
Office operations	15,000	15,000
Prevention services/support services	61,946	97,792
Rent and occupancy costs (Note 11)	27,000	27,000
Salaries		
Professional - adoption services program	40,005	49,926
Professional - child maintenance	<u>591,013</u>	<u>578,158</u>
	<u>\$ 1,327,432</u>	<u>\$ 1,286,658</u>

See accompanying notes to the financial statements.

Jewish Child and Family Service
Schedule of Administration Expenses

Year Ended March 31	2022	2021
Amortization	\$ 22,308	\$ 33,485
Audit and consulting fees	14,324	14,024
Campus computer technical services and telephone	3,410	1,949
Employee benefits (Note 12)	28,679	22,825
Health and education payroll tax	6,038	6,655
Insurance	21,998	21,691
Interest and bank charges	8,510	5,692
Legal fees	1,263	-
Office operations	22,361	17,515
Rent and occupancy costs (Note 11)	10,375	8,219
Salaries		
Professional - administration	<u>113,115</u>	<u>84,853</u>
	<u>\$ 252,381</u>	<u>\$ 216,908</u>

See accompanying notes to the financial statements.